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CENTRAL FAX CENTER****OCT 16 2006****REMARKS**

In the last paragraph of the Advisory Office Action it is indicated that the drawings received on July 24, 2006 are not acceptable in so far as they are in conflict with the amended Specification. A further amendment to the Specification regarding this number change of 230 to 233 is submitted herewith. Applicant submits that no new matter is introduced by the correction to the drawings and Specification, and that the Specification and drawings are now consistent.

In paragraphs 1-6 of the Advisory Office Action claim 3 is rejected under 35 U.S.C. 112, first paragraph, as failing to comply with the written description requirement.

Responsive hereto, Applicant has amended the language of claim 3 to further recite the seed layer upon which the heat sink 120 is fabricated. Therefore, the prior indefiniteness of claim 3 has been cured in that Fig. 8 clearly shows the seed layer 233 being directly fabricated upon the second magnetic pole 186, and the heat shield 220 being fabricated upon the seed layer 233. Applicant further notes that the limitations of claim 3 have been inserted within claim 1 to obtain allowance of claim 1, as is described herebelow.

In an identical manner, the limitations of dependent claim 22 have been amended to include the seed layer, and the limitations of claim 22 have been inserted into independent claim 21, to obtain allowance of independent claim 21, as is discussed herebelow. Claims 3 and 22 have been cancelled following the insertion of their amended limitations into the independent claims (1 and 21) from which previously depended.

In paragraph 7 of the Advisory Office Action claims 1-2, 4-6, 11-12 and 21-23 are rejected under 35 U.S.C. 103(a) as being unpatentable over Yamada et al (US Pat. No. 6731461 B2).

Responsive hereto, Applicant has amended independent claim 1 to include limitations previously set forth in dependent claim 3 to obtain allowance of claim 1. Similarly, Applicant has included the limitations of dependent claim 22 into independent claim 21 to obtain allowance of independent claim 21. Furthermore, regarding the indefiniteness of prior claim 3 (and therefore also claim 22, in that claims 3 and 22 have identical limitations), as described hereabove,

Applicant has included the further limitations of the seed layer upon which the heat sink is fabricated into amended independent claims 1 and 21 to cure the indefiniteness problem described in the Advisory Office Action.

Regarding the dependent claims, Applicant submits that the dependent claims are allowable in that they depend either directly or indirectly from an allowable base claim.

In the Advisory Office Action claims 7-10 and 24-27 are allowed. Responsive hereto, Applicant appreciates the indication of allowable claims.

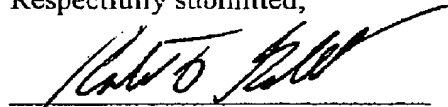
In the Advisory Office Action Applicant's arguments filed September 1, 2006, have been fully considered. Applicant appreciates the Examiner's consideration of Applicant's prior arguments.

Having responded to all of the paragraphs of the Office Action, and having amended the claims accordingly, Applicant respectfully submits that the Application is now in condition for allowance. Applicant therefore respectfully requests that a Notice of Allowance be forthcoming

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at the Examiner's earliest opportunity. Should the Examiner have any questions or comments with regard to this amendment, a telephonic conference at the number set forth below is respectfully requested.

Respectfully submitted,

  
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Dated: October 16, 2006

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I hereby certify that this paper (along with any referred to as attached or enclosed) is being transmitted on the date shown below to the Commissioner for Patents, Washington, D.C.

Via facsimile to: (571) 273-8300

October 16, 2006  
(date)

  
(Signature of Patricia Beilmann)